



IN THE MATTER OF the *Pension Benefits Act*, R.S.O. 1990,
c. P.8, as amended (the “*PBA*”);

AND IN THE MATTER OF a Notice of Intended Decision of the
Superintendent of Financial Services to make an Order under
section 83 of the *PBA*, respecting the **Pension Plan for Salaried
Employees of Collins & Aikman Canada** Registration Number
0466946

TO: Heidi Pietila
Senior Regulatory Analyst
Morneau Shepell Ltd.
895 Don Mills Road, Suite 700
One Morneau Sobeco Centre
Toronto ON M3C 1W3

Administrator

AND TO: Huguette Lalande-Bedard
Human Resources Administrator
Collins & Aikman Canada Inc.
150 rue Collins
Farnham, Quebec J2N 2N8

Employer

AND TO: Murray A. MacDonald
Ernst & Young Inc.
Ernst & Young Tower
222 Bay Street, PO Box 251
Toronto ON M5K 1J7

Monitor

ORDER

NO REQUEST FOR HEARING was delivered to the Financial Services Tribunal within the time prescribed by subsection 89(6) of the *PBA* respecting the Notice of Intended Decision to make an Order under section 83 of the *PBA*, declaring that the Pension Benefits Guarantee Fund applies to the **Pension Plan for Salaried Employees Collins & Aikman Canada** Registration Number **0466946** (the “Plan”).

THE SUPERINTENDENT OF FINANCIAL SERVICES THEREFORE MAKES THIS ORDER, pursuant to section 83 of the *PBA*, declaring that the Pension Benefits Guarantee Fund applies to the Plan for the reasons set out in the Notice of Intended Decision.

DATED at Toronto, Ontario, this 31st day of March, 2011.

Brian Mills
Director, Pension Plans Branch
by Delegated Authority from
the Superintendent of Financial Services